

## State Alcohol Excise Tax Rates 2015

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	[1]	Yes		1.70	Yes	\$0.26/gallon local; over 16.5% -- \$9.16/gallon	0.53	Yes	\$0.52/gallon statewide tax
Alaska	12.80	n/a	Under 21% -- \$2.50/gallon	2.50	n/a		1.07	n/a	
Arizona	3.00	Yes		0.84	Yes	Over 24% -- \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	Under 5% -- \$0.50/gallon, under 21% -- \$1.00/gallon \$0.20/case and 3% off- 14% on-premise retail taxes Over 50% - \$6.60/gallon	0.75	Yes	Under 5% -- \$0.25/gallon; \$0.05/case; 3% off- and 10% on- premise retail tax	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes		0.20	Yes	Sparkling wine -- \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	Under 7% -- \$2.46/gallon	0.72	Yes	Over 21% and sparkling wine -- \$1.80/gallon	0.24	Yes	
Delaware	3.75	n/a	Equal or under 25% -- \$2.30/gallon	0.97	n/a		0.16	n/a	
Florida	6.50	Yes	Under 17.259% -- \$2.25/gallon, over 55.780% -- \$9.53/gallon	2.25	Yes	Over 17.259% -- \$3.00/gallon; sparkling wine -- \$3.50/gallon	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	Over 14% -- \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	Sparkling wine -- \$2.12/gallon; wine coolers -- \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	Over 4% -- \$0.45/gallon
Illinois	8.55	Yes	Under 20% -- \$1.39/gallon \$2.68/gallon in Chicago and \$2.50/gallon in Cook County	1.39	Yes	Over 20% -- \$8.55/gallon; \$0.36-\$0.89/gallon in Chicago and \$0.2-\$0.45/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	Under 15% -- \$0.47/gallon	0.47	Yes	Over 21% -- \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	Under 5% -- \$0.19/gallon	0.19	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax	0.30	--	Over 14% -- \$0.75/gallon; 8% off- and 11% on-premise retail tax	0.18	--	Over 3.2% -- 8% off- and 10% on-premise, under 3.2% -- 4.23% sales tax
Kentucky	1.92	Yes	Under 6% -- \$0.25/gallon \$0.05/case and 11% wholesale tax	0.50	Yes	11% wholesale tax	0.08	Yes*	11% wholesale tax. *General sales tax applies to on-premise sales only
Louisiana	2.50	Yes		0.11	Yes	14% to 24% -- \$0.23/gallon, over 24% and sparkling wine -- \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	Over 15.5% -- sold through state stores; sparkling wine -- \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes	9% sales tax	0.40	--	9% sales tax	0.09	--	9% sales tax; \$0.2333/gallon tax in Garrett County
Massachusetts	4.05	Yes	Under 15% -- \$1.10/gallon, over 50% -- \$4.05/proof gallon 0.57% on private club sales	0.55	Yes	Sparkling wine -- \$0.70/gallon	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	Over 16% -- \$0.76/gallon	0.20	Yes	
Minnesota	5.03	No	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% -- \$0.95/gallon, under 24% and sparkling wine -- \$1.82/gallon, over 24% -- \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% -- \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	Sparkling wine and champagne -- \$1.00/gallon	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes		0.06	Yes	
Montana	[1]	n/a		1.06	n/a	Over 16% - sold through state stores	0.14	n/a	
Nebraska	3.75	Yes		0.95	Yes	Over 14% -- \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5%-14% -- \$0.70/gallon, 15%-22% -- \$1.30/gallon.	0.70	Yes	14% to 22% -- \$1.30/gallon, over 22% -- \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n/a		[5]	n/a		0.30	n/a	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	Under 24% -- \$2.54/gallon Additional \$1.00/gallon in New York City	0.30	Yes		0.14	Yes	Additional \$0.12/gallon in New York City
North Carolina	[1]	Yes [2]		1.00	Yes	Over 17% -- \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	Over 17% -- \$0.60/gallon; 7% state sales tax	0.16	--	7% state sales tax; bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.32	Yes	14% to 21% -- \$1.00/gallon; vermouth -- \$1.10/gallon; sparkling wine -- \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	Sparkling wine -- \$2.08/gallon; 13.5% on-premise tax	0.40	Yes	Under 3.2% -- \$0.36/gallon; 13.5% on-premise tax
Oregon	[1]	n/a		0.67	n/a	Over 14% -- \$0.77/gallon	0.08	n/a	
Pennsylvania	[1]	Yes		[5]	Yes		0.08	Yes	
Rhode Island [3]	5.40	Yes		1.40	Yes	Sparkling wine -- \$0.75/gallon	0.11	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	

South Dakota	3.93	Yes	Under 14% -- \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% -- \$1.45/gallon, over 21% and sparkling wine -- \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% -- \$1.10/gallon	1.21	Yes	15% on-premise tax	1.15	Yes	
Texas	2.40	Yes	6.7% on-premise and \$0.05/drink on airline sales	0.204	Yes	Over 14% -- \$0.408/gallon, sparkling wine -- \$0.516/gallon; 6.7% on-premise tax; \$0.05/drink on airline sales	0.20	Yes	14.95% on-premise tax; \$0.05/drink on airline sales
Utah	[1]	Yes		[4]	Yes		0.41	Yes	Over 3.2% -- sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	Over 16% -- sold through state store; 10% on-premise sales tax	0.265	Yes	Over 6% -- \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	Under 4% -- \$0.2565/gallon, over 14% -- sold through state store	0.26	Yes	
Washington [4]	14.27	--	\$9.24/gallon on-premise; 20.5% retail sales tax, 13.7% sales tax on-premise	0.87	Yes	Over 14% - \$1.72/gallon	0.26	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.11/gallon administrative fee	0.25	Yes	Over 14% -- \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[5]	Yes		0.02	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax	0.30	--	Over 14% -- \$0.40/gallon; sparkling wine -- \$0.45/gallon; 9% off- and on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.72			0.2		

[1] In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

[2] General sales tax applies to on-premise sales only.

[3] Rhode Island tax rate scheduled to decrease to \$3.75 on July 1, 2015.

[4] Washington privatized liquor sales effective June 1, 2012.

[5] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

Source: Federation of Tax Administrators, January 2015.

<http://www.taxadmin.org/fta/rate/liquor.pdf>

<http://www.taxadmin.org/fta/rate/wine.pdf>

<http://www.taxadmin.org/fta/rate/beer.pdf>

## State Alcohol Excise Tax Rates 2014

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	[1]	Yes		1.70	Yes	\$0.26/gallon local; over 14% -- \$9.16/gallon	0.53	Yes	\$0.52/gallon statewide tax
Alaska	12.80	n/a	Under 21% -- \$2.50/gallon	2.50	n/a		1.07	n/a	
Arizona	3.00	Yes		0.84	Yes	Over 24% -- \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	Under 5% -- \$0.50/gallon, under 21% -- \$1.00/gallon \$0.20/case and 3% off- 14% on-premise retail taxes Over 50% - \$6.60/gallon	0.75	Yes	Under 5% -- \$0.25/gallon; \$0.05/case; 3% off- and 10% on- premise retail tax	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes		0.20	Yes	Sparkling wine -- \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	Under 7% -- \$2.46/gallon	0.72	Yes	Over 21% and sparkling wine -- \$1.80/gallon	0.24	Yes	
Delaware	3.75	n/a	Equal or under 25% -- \$2.30/gallon	0.97	n/a		0.16	n/a	
Florida	6.50	Yes	Under 17.259% -- \$2.25/gallon, over 55.780% -- \$9.53/gallon; 6.67¢/ounce on-premise retail tax \$0.83/gallon local tax	2.25	Yes	Over 17.259% -- \$3.00/gallon; sparkling wine -- \$3.50/gallon	0.48	Yes	
Georgia	3.79	Yes		1.51	Yes	Over 14% -- \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	Sparkling wine -- \$2.12/gallon; wine coolers -- \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	Over 4% -- \$0.45/gallon
Illinois	8.55	Yes	Under 20% -- \$1.39/gallon \$2.68/gallon in Chicago and \$2.00/gallon in Cook County	1.39	Yes	Over 20% -- \$8.55/gallon; \$0.36-\$0.89/gallon in Chicago and \$0.16-\$0.30/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	Under 15% -- \$0.47/gallon	0.47	Yes	Over 21% -- \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	Under 5% -- \$0.19/gallon	0.19	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax	0.30	--	Over 14% -- \$0.75/gallon; 8% off- and 11% on-premise retail tax	0.18	--	Over 3.2% -- 8% off- and 10% on-premise, under 3.2% -- 4.23% sales tax
Kentucky	1.92	Yes	Under 6% -- \$0.25/gallon \$0.05/case and 11% wholesale tax	0.50	Yes	11% wholesale tax	0.08	Yes*	11% wholesale tax. *General sales tax applies to on-premise sales only
Louisiana	2.50	Yes		0.11	Yes	14% to 24% -- \$0.23/gallon, over 24% and sparkling wine -- \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	Over 15.5% -- sold through state stores; sparkling wine -- \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes		0.40	--	9% sales tax	0.09	--	9% sales tax; \$0.2333/gallon tax in Garrett County
Massachusetts	4.05	Yes	Under 15% -- \$1.10/gallon, over 50% -- \$4.05/proof gallon 0.57% on private club sales	0.55	Yes	Sparkling wine -- \$0.70/gallon	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	Over 16% -- \$0.76/gallon	0.20	Yes	
Minnesota	5.03	No	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% -- \$0.95/gallon, under 24% and sparkling wine -- \$1.82/gallon, over 24% -- \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% -- \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	Sparkling wine and champagne -- \$1.00/gallon	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes		0.06	Yes	
Montana	[1]	n/a		1.06	n/a	Over 16% - sold through state stores	0.14	n/a	
Nebraska	3.75	Yes		0.95	Yes	Over 14% -- \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5%-14% -- \$0.70/gallon, 15%-22% -- \$1.30/gallon.	0.70	Yes	14% to 22% -- \$1.30/gallon, over 22% -- \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n/a		[4]	n/a		0.30	n/a	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	Under 24% -- \$2.54/gallon Additional \$1.00/gallon in New York City	0.30	Yes		0.14	Yes	Additional \$0.12/gallon in New York City
North Carolina	[1]	Yes [2]		1.00	Yes	Over 17% -- \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	Over 17% -- \$0.60/gallon; 7% state sales tax	0.16	--	7% state sales tax; bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.32	Yes	14% to 21% -- \$1.00/gallon; vermouth -- \$1.10/gallon; sparkling wine -- \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	Sparkling wine -- \$2.08/gallon; 13.5% on-premise tax	0.40	Yes	Under 3.2% -- \$0.36/gallon; 13.5% on-premise tax
Oregon	[1]	n/a		0.67	n/a	Over 14% -- \$0.77/gallon	0.08	n/a	
Pennsylvania	[1]	Yes		[4]	Yes		0.08	Yes	
Rhode Island	5.40	Yes		1.40	Yes	Sparkling wine -- \$0.75/gallon	0.11	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	

South Dakota	3.93	Yes	Under 14% -- \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% -- \$1.45/gallon, over 21% and sparkling wine -- \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% -- \$1.10/gallon	1.21	Yes	15% on-premise tax	1.15	Yes	
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.204	Yes	Over 14% -- \$0.408/gallon, sparkling wine -- \$0.516/gallon; 14.95% on-premise tax; \$0.05/drink on airline sales	0.20	Yes	14.95% on-premise tax; \$0.05/drink on airline sales
Utah	[1]	Yes		[4]	Yes		0.41	Yes	Over 3.2% -- sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	Over 16% -- sold through state store; 10% on-premise sales tax	0.265	Yes	Over 6% -- \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	Under 4% -- \$0.2565/gallon, over 14% -- sold through state store	0.26	Yes	
Washington [3]	14.27	--	\$9.24/gallon on-premise; 20.5% retail sales tax, 13.7% sales tax on-premise	0.87	Yes	Over 14% - \$1.72/gallon	0.26	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.11/gallon administrative fee	0.25	Yes	Over 14% -- \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[4]	Yes		0.02	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax	0.30	--	Over 14% -- \$0.40/gallon; sparkling wine -- \$0.45/gallon; 9% off- and 10% on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.72			0.2		

[1] In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

[2] General sales tax applies to on-premise sales only.

[3] Washington privatized liquor sales effective June 1, 2012.

[4] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

Source: Federation of Tax Administrators, January 2014.

<http://www.taxadmin.org/fta/rate/liquor.pdf>

<http://www.taxadmin.org/fta/rate/wine.pdf>

<http://www.taxadmin.org/fta/rate/beer.pdf>

## State Alcohol Excise Tax Rates 2013

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	[1]	Yes		1.70	Yes	\$0.26/gallon local; over 14% -- \$9.16/gallon	0.53	Yes	\$0.52/gallon statewide tax
Alaska	12.80	n/a	Under 21% -- \$2.50/gallon	2.50	n/a		1.07	n/a	
Arizona	3.00	Yes		0.84	Yes	Over 24% -- \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	Under 5% -- \$0.50/gallon, under 21% -- \$1.00/gallon \$0.20/case and 3% off- 14% on-premise retail taxes Over 50% - \$6.60/gallon	0.75	Yes	Under 5% -- \$0.25/gallon; \$0.05/case; 3% off- and 10% on- premise retail tax	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes		0.20	Yes	Sparkling wine -- \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	Under 7% -- \$2.46/gallon	0.72	Yes	Over 21% and sparkling wine -- \$1.80/gallon	0.24	Yes	
Delaware	3.75	n/a	Equal or under 25% -- \$2.30/gallon	0.97	n/a		0.16	n/a	
Florida	6.50	Yes	Under 17.259% -- \$2.25/gallon, over 55.780% -- \$9.53/gallon; 6.67c/ounce on-premise retail tax	2.25	Yes	Over 17.259% -- \$3.00/gallon; sparkling wine -- \$3.50/gallon; 6.67c/4 oz on-premise retail tax	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	Over 14% -- \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	Sparkling wine -- \$2.12/gallon; wine coolers -- \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	Over 4% -- \$0.45/gallon
Illinois	8.55	Yes	Under 20% -- \$1.39/gallon \$2.68/gallon in Chicago and \$2.00/gallon in Cook County	1.39	Yes	Over 20% -- \$8.55/gallon; \$0.36-\$0.89/gallon in Chicago and \$0.16-\$0.30/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	Under 15% -- \$0.47/gallon	0.47	Yes	Over 21% -- \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	Under 5% -- \$0.19/gallon	0.19	Yes	
Kansas	2.50	No	8% off- and 10% on-premise retail tax	0.30	No	Over 14% -- \$0.75/gallon; 8% off- and 10% on-premise retail tax	0.18	No	Over 3.2% -- 8% off- and 10% on-premise, under 3.2% -- 4.23% sales tax
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Louisiana	2.50	Yes		0.11	Yes	14% to 24% -- \$0.23/gallon, over 24% and sparkling wine -- \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	Over 15.5% -- sold through state stores; sparkling wine -- \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes		0.40	No	9% sales tax	0.09	No	9% sales tax; \$0.2333/gallon tax in Garrett County
Massachusetts	4.05	Yes	Under 15% -- \$1.10/gallon, over 50% -- \$4.05/gallon 0.57% on private club sales	0.55	Yes	Sparkling wine -- \$0.70/gallon	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	Over 16% -- \$0.76/gallon	0.20	Yes	
Minnesota	5.03	No	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	No	14% to 21% -- \$0.95/gallon, under 24% and sparkling wine -- \$1.82/gallon, over 24% -- \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	No	under 3.2% -- \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	Sparkling wine and champagne -- \$1.00/gallon	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes		0.06	Yes	
Montana	[1]	n/a		1.06	n/a	Over 16% - sold through state stores	0.14	n/a	
Nebraska	3.75	Yes		0.95	Yes	Over 14% -- \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5%-14% -- \$0.70/gallon, 15%-22% -- \$1.30/gallon.	0.70	Yes	14% to 22% -- \$1.30/gallon, over 22% -- \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n/a		[3]	n/a		0.30	n/a	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	Under 24% -- \$2.54/gallon Additional \$1.00/gallon in New York City	0.30	Yes		0.14	Yes	Additional \$0.12/gallon in New York City
North Carolina	[1]	Yes [2]		1.00	Yes	Over 17% -- \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	No	7% state sales tax	0.50	No	Over 17% -- \$0.60/gallon; 7% state sales tax	0.16	No	7% state sales tax; bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.30	Yes	14% to 21% -- \$0.98/gallon; vermouth -- \$1.08/gallon; sparkling wine -- \$1.48/gallon; additional \$0.20/gallon tax on all wines	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	Sparkling wine -- \$2.08/gallon; 13.5% on-premise tax	0.40	Yes	Under 3.2% -- \$0.36/gallon; 13.5% on-premise tax
Oregon	[1]	n/a		0.67	n/a	Over 14% -- \$0.77/gallon	0.08	n/a	
Pennsylvania	[1]	Yes		[3]	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.60	Yes	Sparkling wine -- \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax

South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	Under 14% -- \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% -- \$1.45/gallon, over 21% and sparkling wine -- \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% -- \$1.10/gallon	1.21	Yes	15% on-premise tax	0.14	Yes	17% wholesale tax
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.204	Yes	Over 14% -- \$0.408/gallon, sparkling wine -- \$0.516/gallon; 14% on-premise tax; \$0.05/drink on airline sales	0.20	Yes	14% on-premise tax; \$0.05/drink on airline sales
Utah	[1]	Yes		[3]	Yes		0.41	Yes	Over 3.2% -- sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	Over 16% -- sold through state store; 10% on-premise sales tax	0.265	Yes	Over 6% -- \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	Under 4% -- \$0.2565/gallon, over 14% -- sold through state store	0.26	Yes	
Washington	[1]	Yes [2]		0.87	Yes	Over 14% - \$1.72/gallon	0.76 [4]	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.11/gallon administrative fee	0.25	Yes	Over 14% -- \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[3]	Yes		0.02	Yes	
Dist. of Columbia	1.50	No	9% off- and 10% on-premise sales tax	0.30	No	Over 14% -- \$0.40/gallon; sparkling wine -- \$0.45/gallon; 9% off- and 10% on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.67			0.19		

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

[2] General sales tax applies to on-premise sales only.

[3] All wine sold through state stores. Revenue is generated from various taxes, fees, price mark-ups, and net profits.

[4] An additional \$15.50/barrel tax will expire on June 30, 2013, reducing the tax to 0.26/gallon.

Source: Federation of Tax Administrators, March 2013.

<http://www.taxadmin.org/ta/rate/liquor.pdf>

<http://www.taxadmin.org/ta/rate/wine.pdf>

<http://www.taxadmin.org/ta/rate/beer.pdf>

## State Alcohol Excise Tax Rates, 2010

STATE	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	[1]	Yes		1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	12.80	n.a.	under 21% - \$2.50/gallon	2.50	n.a.		1.07	n.a.	
Arizona	3.00	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.84	Yes		0.16	Yes	
Arkansas	2.50	Yes	over 50% - \$6.60/gallon	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise retail taxes	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes		0.20	Yes	sparkling wine - \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	4.50	Yes	under 7% - \$2.05/gallon	0.60	Yes	over 21% and sparkling wine - \$1.50/gallon	0.19	Yes	
Delaware	5.46	n.a.	under 25% - \$3.64/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon; 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine - \$3.50/gallon; 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.00/gallon in Cook County	1.39	Yes	over 20% - \$8.55/gallon; \$0.236/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County	0.235	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.50	No	8% off- and 10% on-premise retail tax	0.30	No	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax	0.50	Yes*	11% wholesale	0.08	Yes*	11% wholesale tax
Louisiana	2.50	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.50	Yes		0.40	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes	sparkling wine - \$0.70/gallon;	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.20	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% - \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state	0.4268	Yes	
Missouri	2.00	Yes		0.30	Yes		0.06	Yes	
Montana	[1]	n.a.		1.06	n.a.	over 16% - sold through state stores; 7% surtax	0.14	n.a.	
Nebraska	3.75	Yes		0.95	Yes		0.31	Yes	
Nevada	3.60	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n.a.		[2]	n.a.		0.30	n.a.	
New Jersey	5.50	Yes		0.875	Yes		0.15	Yes	
New Mexico	6.06	Yes		1.70	Yes	over 14% - \$5.68/gallon	0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.30	Yes		0.14	Yes	\$0.12/gallon in New York City
North Carolina	[1]	Yes*		0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon, sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gallon

Ohio	[1]	Yes		0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon; an additional \$0.20/gallon tax on all wines	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; \$1 per bottle and 13.5% on-premise	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	[1]	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	[1]	Yes		[2]	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.60	Yes	sparkling wine - \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.	1.21	Yes	\$0.15/case and 15% on-premise.	0.14	Yes	17% wholesale tax
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.20	Yes	over 14% - \$0.408/gallon, sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.20	Yes	14% on-premise and \$0.05/drink on airline sales
Utah	[1]	Yes		[2]	Yes		0.41	Yes	over 3.2% - sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	Yes	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store	0.26	Yes	
Washington	[1]	Yes*		0.87	Yes	over 14% - \$1.72/gallon	0.261	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[2]	Yes		0.02	Yes	
Dist. of Columbia	1.50	Yes	9% off- and 10% on-premise sales tax	0.30	Yes	over 14% - \$0.40/gallon and sparkling wine - \$0.45/gallon.; 9% off- and 10% on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.67			0.19		

\* Sales tax is applied to on-premise sales only.

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

[2] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Source: Federation of Tax Administrators, February 2010.

[http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html)



## State Alcohol Excise Tax Rates, 2008

STATE	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	[1]	Yes		1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	12.80	n.a.	under 21% - \$2.50/gallon	2.50	n.a.		1.07	n.a.	
Arizona	3.00	Yes		0.84	Yes		0.16	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise retail taxes	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	3.30	Yes	over 50% - \$6.60/gallon	0.20	Yes	sparkling wine - \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.32	Yes		0.08	Yes	
Connecticut	4.50	Yes	under 7% - \$2.05/gallon	0.60	Yes	over 21% and sparkling wine - \$1.50/gallon	0.19	Yes	
Delaware	5.46	n.a.	under 25% - \$3.64/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon; 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine - \$3.50/gallon; 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	4.50	Yes	under 20% - \$0.73/gallon; \$1.845/gallon in Chicago and \$2.00/gallon in Cook County	0.73	Yes	over 20% - \$4.50/gallon; \$0.246/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.50	No	8% off- and 10% on-premise retail tax under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax	0.30	No	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*		0.50	Yes*	11% wholesale	0.08	Yes*	11% wholesale tax
Louisiana	2.50	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.50	Yes		0.40	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;	0.11	Yes*	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.20	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% - \$0.077/gallon. 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state	0.4268	Yes	
Missouri	2.00	Yes		0.30	Yes		0.06	Yes	
Montana	[1]	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3.75	Yes		0.95	Yes		0.31	Yes	
Nevada	3.60	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n.a.		[2]	n.a.		0.30	n.a.	
New Jersey	4.40	Yes		0.70	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes	over 14% - \$5.68/gallon	0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes		0.11	Yes	\$0.12/gallon in New York City
North Carolina	[1]	Yes*		0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon, sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon	0.18	Yes	

Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; 13.5% on-premise	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	[1]	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	[1]	Yes		[2]	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.60	Yes	sparkling wine - \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax \$0.15/case and 15% on-premise; under 7% - \$1.21/gallon.	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes		1.21	Yes	\$0.15/case and 15% on-premise.	0.14	Yes	17% wholesale tax
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.20	Yes	over 14% - \$0.408/gallon, sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	[1]	Yes		[2]	Yes		0.41	Yes	over 3.2% - sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	Yes	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over	0.26	Yes	
Washington	[1]	Yes*		0.87	Yes	14% - sold through state store	0.261	Yes	
West Virginia	[1]	Yes		1.00	Yes	over 14% - \$1.72/gallon	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes	5% local tax	0.06	Yes	
Wyoming	[1]	Yes		[2]	Yes	over 14% - \$0.45/gallon	0.02	Yes	
Dist. of Columbia	1.50	Yes	8% off- and 10% on-premise sales tax	0.30	Yes	8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and sparkling - \$0.45/gallon.	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	3.75			0.69			0.188		

\* Sales tax is applied to on-premise sales only.

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

[2] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Source: Federation of Tax Administrators, March 2008.

[http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html)

## State Alcohol Excise Tax Rates, 2007

STATE	Liquor			Wine		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	[1]	Yes		1.70	Yes	over 14% - sold through state store
Alaska	12.50	n.a.	under 21% - \$2.50/gallon	2.50	n.a.	
Arizona	3.00	Yes		0.84	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise retail taxes
California	3.30	Yes	over 50% - \$6.60/gallon	0.20	Yes	sparkling wine - \$0.30/gallon
Colorado	2.28	Yes		0.32	Yes	over 21% and sparkling wine - \$1.50/gallon
Connecticut	4.50	Yes	under 7% - \$2.05/gallon	0.60	Yes	
Delaware	5.46	n.a.	under 25% - \$3.64/gallon	0.97	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon; 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine - \$3.50/gallon; 6.67¢/4 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon
Idaho	[1]	Yes		0.45	Yes	
Illinois	4.50	Yes	under 20% - \$0.73/gallon; \$1.845/gallon in Chicago and \$2.00/gallon in Cook County	0.73	Yes	over 20% - \$4.50/gallon; \$0.246/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon
Iowa	[1]	Yes		1.75	Yes	under 5% - \$0.19/gallon
Kansas	2.50	No	8% off- and 10% on-premise retail tax	0.30	No	over 14% - \$0.75/gallon; 8% off- and 10% on-premise
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax	0.50	Yes*	11% wholesale
Louisiana	2.50	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon
Maine	[1]	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax
Maryland	1.50	Yes		0.40	Yes	
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;
Michigan	[1]	Yes		0.51	Yes	over 16% - \$0.76/gallon
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax

Mississippi	[1]	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state
Missouri	2.00	Yes		0.30	Yes	
Montana	[1]	n.a.		1.06	n.a.	over 16% - sold through state stores; 7% surtax
Nebraska	3.75	Yes		0.95	Yes	
Nevada	3.60	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	[1]	n.a.		[2]	n.a.	
New Jersey	4.40	Yes		0.70	Yes	
New Mexico	6.06	Yes		1.70	Yes	over 14% - \$5.68/gallon
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes	
North Carolina	[1]	Yes*		0.79	Yes	over 17% - \$0.91/gallon
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon, sparkling wine - \$1.00/gallon; 7% state sales tax
Ohio	[1]	Yes		0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon
Oklahoma	5.56	Yes	\$1.00/bottle on-premise and 13.5% on-premise	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; \$1.00/bottle on-premise and 13.5% on-premise retail taxes
Oregon	[1]	n.a.		0.67	n.a.	over 14% - \$0.77/gallon
Pennsylvania	[1]	Yes		[2]	Yes	
Rhode Island	3.75	Yes		0.60	Yes	sparkling wine - \$0.75/gallon
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.90	Yes	\$0.18/gallon additional tax
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
Tennessee	4.40	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.21/gallon.	1.21	Yes	\$0.15/case and 15% on-premise.
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.20	Yes	over 14% - \$0.408/gallon, sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales
Utah	[1]	Yes		[2]	Yes	
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store
Washington	[1]	Yes*		0.87	Yes	over 14% - \$1.72/gallon
West Virginia	[1]	Yes		1.00	Yes	5% local tax
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon
Wyoming	[1]	Yes		[2]	Yes	
Dist. of Columbia	1.50	Yes	8% off- and 9% on-premise sales tax	0.30	Yes	8% off- and 9% on-premise sales tax, over 14% - \$0.40/gallon and sparkling - \$0.45/gallon.
U.S. Median	3.75			0.69		

STATE	Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	\$0.53	Yes	\$0.52/gallon local tax
Alaska	1.07	n.a.	
Arizona	0.16	Yes	
Arkansas	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	0.20	Yes	
Colorado	0.08	Yes	
Connecticut	0.19	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	0.32	Yes	\$0.53/gallon local tax
Hawaii	0.93	Yes	\$0.54/gallon draft beer
Idaho	0.15	Yes	over 4% - \$0.45/gallon \$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Illinois	0.185	Yes	
Indiana	0.115	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	over 3.2% - {8% off- and 10% on-premise}, under 3.2% - 4.25% sales tax.
Kentucky	0.08	Yes*	11% wholesale tax
Louisiana	0.32	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	additional 5% on-premise tax
Maryland	0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	0.11	Yes*	0.57% on private club sales
Michigan	0.20	Yes	
Minnesota	0.15	--	under 3.2% - \$0.077/gallon. 9.0% sales tax
Mississippi	0.4268	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.30	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York	0.11	Yes	\$0.12/gallon in New York City
North Carolina	0.53	Yes	
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gallon
Ohio	0.18	Yes	
Oklahoma	0.40	Yes	under 3.2% - \$0.36/gallon; \$1.00/case on-premise and 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.10	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	0.14	Yes	17% wholesale tax

Texas	0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	0.41	Yes	over 3.2% - sold through state store
Vermont	0.265	No	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	0.26	Yes	
Washington	0.261	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	8% off- and 9% on-premise sales tax
U.S. Median	0.188		

\* Sales tax is applied to on-premise sales only.

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

(2) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Source: Federation of Tax Administrators, January 1, 2007

[http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html)

15-Aug-06

## State Alcohol Excise Tax Rates, 2006

State	Type	Beer	Wine	Distilled Spirits
Alabama	Liquor Monopoly	\$0.05 per 12 fluid ounces or fraction thereof	56% liquor tax \$0.45 per liter sold to the wholesale licensee or Board	56% liquor tax
Alaska	License	\$0.35 per gallon (breweries with 60,000 barrels or less produced each fiscal year) \$1.07 per gallon (breweries with more than 60,000 barrels produced each fiscal year)	\$2.50 per gallon	\$2.50 per gallon (21% or less alcohol) \$12.80 per gallon (more than 21% alcohol)
Arizona	License	\$0.16 per gallon	\$0.84 per gallon (24% or less alcohol) \$0.25 per 8 fluid ounces (more than 24% alcohol)	\$3.00 per gallon
Arkansas	License	\$0.20 per gallon Additional tax of \$0.25 per 32-gallon barrel	\$0.75 per gallon \$0.25 per gallon (coolers or light wine) Additional tax of \$0.05 per case of sparkling or light wine	\$0.50 per gallon (less than 5% alcohol) \$1.00 per gallon (less than 21% alcohol) \$2.50 per gallon (21% or more alcohol) Additional tax of \$0.20 per case (21% or more alcohol)
California	License	\$0.20 per gallon	\$0.20 per gallon \$0.30 per gallon (sparkling)	\$3.30 per gallon (50 proof or less) \$6.60 per gallon (more than 50 proof)
Colorado	License	\$0.08 per gallon	\$0.0733 per liter	\$0.6026 per liter
Connecticut	License	\$0.20 per gallon	\$0.15 per gallon (21% or less alcohol - manufactured by breweries with 55,000 gallons or less produced during each calendar year) \$0.60 per gallon (21% or less alcohol) \$1.50 (more than 21% alcohol or sparkling)	\$2.05 per gallon (less than 7% alcohol) \$4.50 per gallon (7% or more alcohol)

State	Type	Beer	Wine	Distilled Spirits
Delaware	License	\$4.85 per barrel	\$0.97 per gallon	\$3.64 per gallon (25% or less alcohol) \$5.46 per gallon (more than 25% alcohol)
District of Columbia	License	\$2.79 per 31-gallon barrel	\$0.30 per gallon (14% or less alcohol) \$0.40 per gallon (more than 14% alcohol) \$0.45 per gallon (sparkling)	\$1.50 per gallon
Florida	License	\$0.48 per gallon Additional \$0.04 on-premise surcharge per 12 fluid ounces	\$2.25 per gallon (less than 17.259% alcohol or coolers) \$3.00 per gallon (17.259% or more alcohol) \$3.50 (sparkling) Additional \$0.10 on-premise surcharge per 4 fluid ounces	\$2.25 per gallon (less than 17.259% alcohol) \$6.50 per gallon (17.259% - 55.78% alcohol) \$9.53 per gallon (more than 55.78% alcohol)
Georgia	License	\$10 per 31-gallon barrel or \$0.045 per 12 fluid ounces	\$0.11 per liter Additional \$0.29 per liter import tax	\$0.50 per liter Additional \$0.50 per liter import tax
Hawaii	License	\$0.93 per gallon \$0.54 per gallon (draft)	\$1.38 per gallon \$0.85 per gallon (coolers)	\$5.98 per gallon
Idaho	Liquor Monopoly	\$4.65 per 31-gallon barrel	\$0.45 per gallon	N/A
Illinois	License	\$0.185 per gallon	\$0.73 per gallon	\$4.50 per gallon
Indiana	License	\$0.115 per gallon	\$0.47 per gallon (less than 21% alcohol) \$2.68 per gallon (21% or more alcohol)	\$0.47 per gallon (less than 21% alcohol) \$2.68 per gallon (21% or more alcohol)
Iowa	Liquor Monopoly	\$5.89 per barrel	\$1.75 per gallon	N/A
Kansas	License	\$0.18 per gallon Additional 8% enforcement tax	\$0.30 per gallon (14% or less alcohol) \$0.75 per gallon (more than 14% alcohol) Additional 8% enforcement tax	\$2.50 per gallon Additional 8% enforcement tax



State	Type	Beer	Wine	Distilled Spirits
Kentucky	License	\$2.50 per barrel	\$0.50 per gallon (\$0.04 minimum tax on any container)	\$1.92 per gallon \$0.25 per gallon (6% or less alcohol) \$0.12 per container (containers of 0.5 pt or less)
Louisiana	License	\$10 per barrel	\$0.03 per liter (14% or less alcohol) \$0.06 per liter (more than 14% - 24% alcohol) \$0.42 per liter (more than 24% alcohol or sparkling)	\$0.66 per liter
Maine	Liquor Monopoly	\$0.25 per gallon Additional premium of \$0.10 per gallon	\$0.30 per gallon \$1.00 per gallon (sparkling) Additional premium of \$0.30 per gallon or \$0.24 per gallon (sparkling)	\$1.25 per proof per gallon
Maryland	License	\$0.09 per gallon	\$0.40 per gallon	\$1.50 per gallon Additional tax of \$0.015 per gallon per proof over 100 proof
Massachusetts	License	\$3.30 per barrel	\$0.55 per gallon \$0.70 per gallon (sparkling)	\$1.10 per gallon (15% or less alcohol) \$4.05 per gallon (more than 15% - 50% alcohol) \$4.05 per proof per gallon (more than 50% alcohol)
Michigan	Liquor Monopoly	\$6.30 per 31-gallon barrel	\$0.135 per liter (16% or less alcohol) \$0.20 per liter (more than 16% alcohol) Additional 8% tax on the selling price	\$0.48 per liter Additional 8% tax on the selling price

State	Type	Beer	Wine	Distilled Spirits
Minnesota	License	\$2.40 per barrel (3.2% or less alcohol)  \$4.60 per barrel (more than 3.2% alcohol)	\$0.30 per gallon (14% or less alcohol)  \$0.95 per gallon (more than 14% - 21% alcohol)  \$1.82 per gallon (more than 21% - 24% alcohol or sparkling)  \$3.52 per gallon (more than 24% alcohol)  Additional \$0.01 tax on each bottle or container	\$5.03 per gallon  Additional \$0.01 tax on each bottle or container
Mississippi	Liquor Monopoly	\$0.4268 per gallon  Additional 1% surcharge	\$0.35 per gallon  \$0.4268 per gallon (light wine)  \$1.00 per gallon (sparkling)  Additional 1% surcharge	\$2.50 per gallon  Additional 1% surcharge
Missouri	License	\$0.06 per gallon	\$0.30 per gallon	\$2.00 per gallon
Montana	Liquor Monopoly	\$4.30 per barrel	\$0.27 per liter  Additional \$0.01 per liter surcharge	N/A
Nebraska	License	\$0.31 per gallon	\$0.95 per gallon	\$3.75 per gallon
Nevada	License	\$0.16 per gallon	\$0.70 per gallon (0.5% - 14% alcohol)  \$1.30 per gallon (more than 14% - 22% alcohol)  \$3.60 per gallon (more than 22%)	\$0.70 per gallon (0.5% - 14% alcohol)  \$1.30 per gallon (more than 14% - 22% alcohol)  \$3.60 per gallon (more than 22%)
New Hampshire	Liquor Monopoly	6% tax on each barrel sold (6% or less alcohol)  \$0.30 per barrel (wholesaler resale tax on beverages with more than 6% alcohol)  Additional 8% tax on manufacturers' sales	6% tax on each barrel sold (6% or less alcohol)  \$0.30 per barrel (wholesaler resale tax on beverages with more than 6% alcohol)  Additional 8% tax on manufacturers' sales	6% tax on each barrel sold (6% or less alcohol)  \$0.30 per barrel (wholesaler resale tax on beverages with more than 6% alcohol)  Additional 8% tax on manufacturers' sales
New Jersey	License	\$0.12 per gallon	\$0.70 per gallon	\$4.40 per gallon

State	Type	Beer	Wine	Distilled Spirits
New Mexico	License	\$0.41 per gallon	\$0.45 per liter \$0.10 per liter (on first 80,000 liters produced by small winegrowers) \$0.20 per liter (on first 80,001-560,000 liters produced by small winegrowers) \$1.50 per liter (fortified) \$1.60 per liter (sparkling)	\$6.06 per gallon
New York	License	\$0.11 per gallon	\$0.1893 per gallon	\$1.70 per liter \$0.01 per liter (2% or less alcohol) \$0.67 per liter (24% or less alcohol)
North Carolina	Liquor Monopoly	\$0.53117 per gallon	\$0.21 per liter (unfortified) \$0.24 per liter (fortified)	25% of the retail price
North Dakota	License	\$0.16 per gallon	\$0.50 per gallon (less than 17% alcohol) \$0.60 per gallon (17%-24% alcohol) \$1.00 per gallon (sparkling)	\$2.50 per gallon
Ohio	Liquor Monopoly	\$5.58 per 31-gallon barrel	\$0.30 per gallon (4%-14% alcohol) \$0.98 per gallon (more than 14% - 24% alcohol) \$1.48 per gallon (sparkling) Additional surcharge of \$0.02 per gallon	\$1.20 per gallon Additional surcharge of \$0.02 per gallon

State	Type	Beer	Wine	Distilled Spirits
Oklahoma	License	\$12.50 per barrel	\$0.19 per liter (14% or less alcohol) \$0.37 per liter (more than 14% alcohol) \$0.55 per liter (sparkling)	\$1.47 per liter
Oregon	Liquor Monopoly	\$2.60 per barrel	\$0.65 per gallon (14% or less alcohol) \$0.75 per gallon (more than 14% alcohol) Additional surcharge of \$0.02 per gallon	N/A
Pennsylvania	Liquor Monopoly	\$2.48 per barrel	N/A	N/A
Rhode Island	License	\$3.00 per 31-gallon barrel	\$0.60 per gallon \$0.75 per gallon (sparkling)	\$1.10 per gallon (30 proof or less) \$3.75 per gallon (more than 30 proof)
South Carolina	License	\$0.006 per fluid ounce Additional 9% surcharge	\$0.90 per gallon Additional 9% surcharge	\$0.507 per liter Additional 9% surcharge
South Dakota	License	\$8.50 per barrel	\$0.93 per gallon (more than 3.2% - 14% alcohol) \$1.45 per gallon (more than 14% - 20% alcohol) \$2.07 per gallon (more than 20% - 24% or sparkling) Additional 2% tax on the purchase price of wine bought by wholesalers or distributors	\$3.93 per gallon Additional 2% tax on the purchase price on purchases of distilled spirits by wholesalers or distributors
Tennessee	License	\$4.29 per barrel	\$1.21 per gallon	\$4.40 per gallon
Texas	License	\$6.00 per barrel	\$0.204 per gallon (14% or less alcohol) \$0.408 per gallon (more than 14% alcohol) \$0.516 per gallon (sparkling)	\$2.40 per gallon
Utah	Liquor Monopoly	\$12.80 per 31-gallon barrel	13% of the retail purchase price	13% of the retail purchase price

State	Type	Beer	Wine	Distilled Spirits
Vermont	Liquor Monopoly	\$0.265 per gallon (6% or less alcohol) \$0.55 per gallon (more than 6% - 8% alcohol)	\$0.55 per gallon 25% tax on gross revenues (fortified)	25% tax on gross revenues
Virginia	Liquor Monopoly	\$0.2565 per gallon	\$0.40 per liter	20% tax on retail price
Washington	Liquor Monopoly	\$8.08 per barrel	\$0.2292 per liter \$0.4536 per liter (fortified)	\$2.4408 per liter
West Virginia	License	\$5.50 per barrel	\$0.2406 per liter	5% of the purchasing price
Wisconsin	License	\$2.00 per barrel	\$0.06605 per liter (14% or less alcohol) \$0.1189 per liter (more than 14% - 21% alcohol)	\$0.8586 per liter Additional administrative fee of \$0.03 per gallon
Wyoming	Liquor Monopoly	\$0.005 per liter	\$0.0075 per 100 ml	\$0.025 per 100 ml

Source: CCH Tax Research NetWork

**State Alcohol Excise Tax Rates, 2004**

STATE	Liquor			Wine		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	see footnote (1)	Yes		\$1.70	Yes	over 14% - sold through state store
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon	2.5	n.a.	
Arizona	3	Yes		0.84	Yes	
Arkansas	2.5	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise sparkling wine - \$0.30/gallon
California	3.3	Yes	over 50% - \$6.60/gallon	0.2	Yes	
Colorado	2.28	Yes		0.32	Yes	
Connecticut	4.5	Yes	under 7% - \$2.05/gallon	0.6	Yes	over 21% and sparkling wine - \$1.50/gallon
Delaware	3.75	n.a.	under 25% - \$2.50/gallon	0.97	n.a.	
Florida	6.5	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	5.92	Yes		1.36	Yes	Sparkling wine - \$2.09/gallon and wine coolers - \$0.84/gallon
Idaho	see footnote (1)	Yes		0.45	Yes	
Illinois	4.5	Yes	under 20% - \$0.73/gallon; \$0.50/gallon in Chicago and \$1.00/gallon in Cook County	0.73	Yes	over 20% - \$4.50/gallon; \$0.30/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon
Iowa	see footnote (1)	Yes		1.75	Yes	under 5% - \$0.19/gallon
Kansas	2.5	no	8% off- and 10% on-premise retail tax	0.3	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.5	Yes*	9% wholesale
Louisiana	2.5	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon
Maine	see footnote (1)	Yes		0.6	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax
Maryland	1.5	Yes		0.4	Yes	
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;
Michigan	see footnote (1)	Yes		0.51	Yes	over 16% - \$0.76/gallon
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9.0% sales tax	0.3	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9.0% sales tax

Mississippi	see footnote (1)	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state
Missouri	2	Yes		0.36	Yes	
Montana	see footnote (1)	n.a.		1.06	n.a.	over 16% - sold through state stores
Nebraska	3.75	Yes		0.95	Yes	
Nevada	3.6	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.7	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	see footnote (1)	n.a.		see footnote (2)	n.a.	
New Jersey	4.4	Yes		0.7	Yes	
New Mexico	6.06	Yes		1.7	Yes	over 14% - \$6.06/gallon
New York	6.44	Yes	not more than 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes	
North Carolina	see footnote (1)	Yes*		0.79	Yes	over 17% - \$0.91/gallon
North Dakota	2.5	--	7% state sales tax	0.5	--	over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax over 14% - \$1.00/gallon, vermouth - \$1.10/gallon and sparkling wine - \$1.50/gallon
Ohio	see footnote (1)	Yes		0.32	Yes	over 14% - \$1.44/gall. 13.5% on-premis
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$0.77/gallon
Oregon	see footnote (1)	n.a.		0.67	n.a.	
Pennsylvania	see footnote (1)	Yes		see footnote (2)	Yes	sparkling wine - \$0.75/gallon
Rhode Island	3.75	Yes		0.6	Yes	\$0.18/gallon additional tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax \$0.15/case and 15% on-premise; under 7% - \$1.21/gallon.	0.93	Yes	
Tennessee	4.4	Yes		1.21	Yes	\$0.15/case and 15% on-premise.
Texas	2.4	Yes	14% on-premise and \$0.05/drink on airline sales	0.2	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes		see footnote (2)	Yes	
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax
Virginia	see footnote (1)	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store
Washington	see footnote (1)	Yes*		0.87	Yes	over 14% - \$1.72/gallon
West Virginia	see footnote (1)	Yes		1	Yes	5% local tax
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon
Wyoming	see footnote (1)	Yes		see footnote (2)	Yes	
Dist. of Columbia	1.5	Yes	8% off- and 10% on-premise sales tax	0.3	Yes	8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.
U.S. Median	\$3.75			0.64		

STATE	Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	\$0.53	Yes	\$0.52/gallon local tax
Alaska	1.07	n.a.	\$0.35/gallon small breweries
Arizona	0.16	Yes	
Arkansas	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	0.2	Yes	
Colorado	0.08	Yes	
Connecticut	0.19	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	0.48	Yes	\$0.53/gallon local tax
Hawaii	0.92	Yes	\$0.53/gallon draft beer
Idaho	0.15	Yes	over 4% - \$0.45/gallon
Illinois	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	0.115	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	over 3.2% - {8% off- and 10% on-premise}, under 3.2% - 4.25% sales tax.
Kentucky	0.08	Yes*	9% wholesale tax
Louisiana	0.32	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	additional 5% on-premise tax
Maryland	0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	0.11	Yes*	0.57% on private club sales
Michigan	0.2	Yes	
Minnesota	0.15	--	under 3.2% - \$0.077/gallon. 9.0% sales tax
Mississippi	0.43	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.3	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York	0.11	Yes	\$0.12/gallon in New York City
North Carolina	0.53	Yes	\$0.48/gallon bulk beer
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	Yes	
Oklahoma	0.4	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.1	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	



Tennessee	0.14	Yes	17% wholesale tax
Texas	0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise
Utah	0.41	Yes	and \$0.05/drink on airline sales
Vermont	0.265	no	over 3.2% - sold through state store
Virginia	0.26	Yes	6% to 8% alcohol - \$0.55; 10% on-premise
Washington	0.261	Yes	sales tax
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$0.19		

\* Sales tax is applied to on-premise sales only.

(1) In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

(2) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Source: Federation of Tax Administrators, January 1, 2005

[http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html)

State Alcohol Excise Taxes, 2003

State	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes
Alabama	see footnote (1)	Yes		\$1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon	2.5	n.a.		1.07	n.a.	\$0.35/gallon small breweries
Arizona	3	Yes		0.84	Yes		0.16	Yes	
Arkansas	2.5	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off-14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise sparkling wine - \$0.30/gallon	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	3.3	Yes	over 50% - \$6.60/gallon	0.2	Yes		0.2	Yes	
Colorado	2.28	Yes		0.32	Yes	over 21% and sparkling wine - \$1.50/gallon	0.08	Yes	
Connecticut	4.5	Yes	under 7% - \$2.05/gallon	0.6	Yes		0.19	Yes	
Delaware	3.75	n.a.	under 25% - \$2.50/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.5	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax over 14% - \$2.54/gallon; \$0.83/gallon	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	local tax Sparkling wine - \$2.09/gallon and wine coolers - \$0.84/gallon	0.48	Yes	\$0.53/gallon local tax
Hawaii	5.92	Yes		1.36	Yes		0.92	Yes	\$0.53/gallon draft beer
Idaho	see footnote (1)	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	4.5	Yes	under 20% - \$0.73/gallon; \$0.50/gallon in Chicago and	0.73	Yes	over 20% - \$4.50/gallon; \$0.30/gallon in Chicago and (\$0.16-\$0.30)/gallon	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.12	Yes	
Iowa	see footnote (1)	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.5	no	8% off- and 10% on-premise retail tax	0.3	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.5	Yes*	9% wholesale	0.08	Yes*	9% wholesale tax
Louisiana	2.5	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	see footnote (1)	Yes		0.6	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.5	Yes		0.4	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;	0.11	Yes*	0.57% on private club sales
Michigan	see footnote (1)	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.2	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9.0% sales tax	0.3	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - over 14% and sparkling wine - sold through the state	0.15	--	under 3.2% - \$0.077/gallon. 9.0% sales tax
Mississippi	see footnote (1)	Yes		0.35	Yes		0.43	Yes	
Missouri	2	Yes		0.36	Yes		0.06	Yes	
Montana	see footnote (1)	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3	Yes		0.75	Yes	over 14% - \$1.35/gallon	0.23	Yes	
Nevada	2.05	Yes	under 14% - \$0.40/gallon and under 21% - \$0.75/gallon.	0.4	Yes	14% to 22% - \$0.75/gallon, over 22% - \$2.05/gallon	0.09	Yes	
New Hampshire	see footnote (1)	n.a.		see footnote (2)	n.a.		0.3	n.a.	
New Jersey	4.4	Yes		0.7	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.7	Yes	over 14% - \$6.06/gallon	0.41	Yes	

New York	6.44	Yes	under 24% - \$2.54/gallon;	0.19	Yes		0.125	Yes	\$0.12/gallon in New York City <sup>see footnote (3)</sup>
North Carolina	see footnote (1)	Yes*	\$1.00/gallon New York City	0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	\$0.48/gallon bulk beer
North Dakota	2.5	--	7% state sales tax	0.5	--	over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	see footnote (1)	Yes		0.32	Yes	over 14% - \$1.00/gallon, vermouth - \$1.10/gallon and sparkling wine - \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	\$1.00/bottle on-premise and 12% on-premise	0.72	Yes	over 14% - \$1.44/gallon, sparkling wine - \$2.08/gallon; \$1.00/bottle on-premise and 12% on-premise	0.4	Yes	under 3.2% - \$0.36/gallon; \$1.00/case on-premise and 12% on-premise
Oregon	see footnote (1)	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	see footnote (1)	Yes		see footnote (2)	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.6	Yes	sparkling wine - \$0.75/gallon	0.1	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	\$0.18/gallon additional tax and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes		0.27	Yes	
Tennessee	4.4	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.21/gallon.	1.21	Yes	\$0.15/case and 15% on-premise. over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.14	Yes	17% wholesale tax
Texas	2.4	Yes	14% on-premise and \$0.05/drink on airline sales	0.2	Yes		0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes		see footnote (2)	Yes		0.35	Yes	over 3.2% - sold through state store 6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax under 4% - \$0.2565/gallon and over 14% - sold through state store	0.265	no	
Virginia	see footnote (1)	Yes		1.51	Yes	over 14% - \$1.72/gallon	0.26	Yes	
Washington	see footnote (1)	Yes*		0.87	Yes	5% local tax	0.261	Yes	
West Virginia	see footnote (1)	Yes		1	Yes	over 14% - \$0.45/gallon	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes		0.06	Yes	
Wyoming	see footnote (1)	Yes		see footnote (2)	Yes		0.02	Yes	
Dist. of Columbia	1.5	Yes	8% off- and 10% on-premise sales tax	0.3	Yes	tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$3.30			0.6			\$0.19		

\* Sales tax is applied to on-premise sales only.

<sup>1</sup> In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

<sup>2</sup> All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits

<sup>3</sup> Tax rate scheduled to decrease to 11.5 cents per gallon 9/1/03.

Source: Federation of Tax Administrators, January 1, 2003

State Alcohol Excise Taxes, 2000

State	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes
Alabama	1	Yes		\$1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	\$5.60	n.a.	under 21% - \$0.85/gallon	0.85	n.a.		0.35	n.a.	
Arizona	3	Yes		0.84	Yes		0.16	Yes	
Arkansas	2.5	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off-14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise sparkling wine - \$0.30/gallon	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	3.3	Yes	over 50% - \$6.60/gallon	0.2	Yes		0.2	Yes	
Colorado	2.28	Yes		0.32	Yes	over 21% and sparkling wine - \$1.50/gallon	0.08	Yes	
Connecticut	4.5	Yes	under 7% - \$2.05/gallon	0.6	Yes		0.19	Yes	
Delaware	3.75	n.a.	under 25% - \$2.50/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.5	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.48	Yes	\$0.53/gallon local tax
Hawaii	5.92	Yes		1.36	Yes	Sparkling wine - \$2.09/gallon and wine coolers - \$0.84/gallon	0.92	Yes	\$0.53/gallon draft beer
Idaho	1	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	4.5	Yes	under 20% - \$0.73/gallon; \$0.50/gallon in Chicago and	0.73	Yes	over 20% - \$4.50/gallon; \$0.30/gallon in Chicago and (\$0.16-\$0.30)/gallon	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.12	Yes	
Iowa	1	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.5	no	8% off- and 10% on-premise retail tax	0.3	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.5	Yes*	9% wholesale	0.08	Yes*	9% wholesale tax
Louisiana	2.5	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	1	Yes		0.6	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.5	Yes		0.4	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;	0.11	Yes*	0.57% on private club sales
Michigan	1	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.2	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9.0% sales tax	0.3	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - over 14% and sparkling wine - sold through the state	0.15	--	under 3.2% - \$0.077/gallon. 9.0% sales tax
Mississippi	1	Yes		0.35	Yes		0.43	Yes	
Missouri	2	Yes		0.36	Yes		0.06	Yes	
Montana	1	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3	Yes		0.75	Yes	over 14% - \$1.35/gallon	0.23	Yes	
Nevada	2.05	Yes	under 14% - \$0.40/gallon and under 21% - \$0.75/gallon.	0.4	Yes	14% to 22% - \$0.75/gallon, over 22% - \$2.05/gallon	0.09	Yes	
New Hampshire	1	n.a.		2	n.a.		0.3	n.a.	
New Jersey	4.4	Yes		0.7	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.7	Yes	over 14% - \$6.06/gallon	0.41	Yes	

New York	6.44	Yes	under 24% - \$2.54/gallon;	0.19	Yes		0.135 <sup>3</sup>	Yes	\$0.12/gallon in New York City
North Carolina	<sup>1</sup>	Yes*	\$1.00/gallon New York City	0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	\$0.48/gallon bulk beer
North Dakota	2.5	--	7% state sales tax	0.5	--	over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	<sup>1</sup>	Yes		0.32	Yes	over 14% - \$1.00/gallon, vermouth - \$1.10/gallon and sparkling wine - \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	\$1.00/bottle on-premise and 12% on-premise	0.72	Yes	over 14% - \$1.44/gallon, sparkling wine - \$2.08/gallon; \$1.00/bottle on-premise and 12% on-premise	0.4	Yes	under 3.2% - \$0.36/gallon; \$1.00/case on-premise and 12% on-premise
Oregon	<sup>1</sup>	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	<sup>1</sup>	Yes		<sup>2</sup>	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.6	Yes	sparkling wine - \$0.75/gallon	0.1	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes	and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.	1.1	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.	0.13	Yes	17% wholesale tax
Texas	2.4	Yes	14% on-premise and \$0.05/drink on airline sales	0.2	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	<sup>1</sup>	Yes		<sup>2</sup>	Yes		0.35	Yes	over 3.2% - sold through state store 6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Vermont	<sup>1</sup>	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	no	
Virginia	<sup>1</sup>	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store	0.26	Yes	
Washington	<sup>1</sup>	Yes*		0.87	Yes	over 14% - \$1.72/gallon	0.261	Yes	
West Virginia	<sup>1</sup>	Yes		1	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	<sup>1</sup>	Yes		<sup>2</sup>	Yes		0.02	Yes	
Dist. of Columbia	1.5	Yes	8% off- and 10% on-premise sales tax	0.3	Yes	8% off- and 10% on-premise sales tax,	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$3.30			0.6		over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.	\$0.19		

\* Sales tax is applied to on-premise sales only.

<sup>1</sup> In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

<sup>2</sup> All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits

<sup>3</sup> Tax rate scheduled to decrease to 12.5 cents per gallon 9/1/03.

Source: Federation of Tax Administrators, January 1, 2002